

City of Grand Island

2013-2014

Annual Budget and Program of Municipal Services

Agency Funds

AGENCY FUND SUMMARY

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
Beginning Cash Balance	139,367	169,012	168,711	153,615	153,165
Revenue	1,098,652	1,083,533	1,200,955	1,187,963	1,215,105
Transfers In	-	-	-	-	-
Total Resources Available	<u>1,238,019</u>	<u>1,252,544</u>	<u>1,369,666</u>	<u>1,341,578</u>	<u>1,368,270</u>
Expenditures	1,054,007	1,098,930	1,201,355	1,188,413	1,215,555
Transfers Out		-	-	-	-
Total Requirements	<u>1,054,007</u>	<u>1,098,930</u>	<u>1,201,355</u>	<u>1,188,413</u>	<u>1,215,555</u>
Ending Cash Balance	<u>184,012</u>	<u>153,615</u>	<u>168,311</u>	<u>153,165</u>	<u>152,715</u>

AGENCY FUND TRANSFERS

<u>Operating Transfers Out</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>
<u>From</u>	<u>To</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>
Cafeteria Plan Fund - 715	General Fund - 100	15,000	-	-	-	-
Total		15,000	-	-	-	-

Fund Agency	Department Summary	Finance
Fund Type Section 125 Cafeteria Plan	Supervisor Finance Director	715

Description

This Fund is for voluntary employee contributions to the Cafeteria Plan. The Fund acts as an agent which withholds elected amounts from employee payroll and then reimburses the employee as eligible expenses are incurred.

Budget Narrative

The budget provides for the reimbursement of employees for medical and childcare expenses. The budget reflects the potential amount that employees may elect to have withheld from their paychecks. The revenue correlates very closely with the eligible expenses that are reimbursed.

CAFETERIA PLAN

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
Beginning Cash Balance	20,000	5,000	5,000	5,000	5,000
Revenue	497,889	499,068	500,000	503,000	500,000
Transfers In	-	-	-	-	-
Total Resources Available	<u>517,889</u>	<u>504,068</u>	<u>505,000</u>	<u>508,000</u>	<u>505,000</u>
Expenditures	497,889	499,068	500,000	503,000	500,000
Transfers Out	15,000	-	-	-	-
Total Requirements	<u>512,889</u>	<u>499,068</u>	<u>500,000</u>	<u>503,000</u>	<u>500,000</u>
Ending Cash Balance	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2014

	2011 ACTUAL	2012 ACTUAL	2013 ORIGINAL BUDGET	2013 FORECAST	2014 BUDGET
CAFETERIA PLAN					

CAFETERIA PLAN					

CAFETERIA PLAN					

71551401 74926 EMPLOYEE WITHHOLDING	497,889.41	499,068.11	500,000.00	503,000.00	500,000.00
TOTAL CAFETERIA PLAN	497,889.41	499,068.11	500,000.00	503,000.00	500,000.00
TOTAL REVENUES CAFETERIA PLAN	497,889.41	499,068.11	500,000.00	503,000.00	500,000.00

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2014

	2011 ACTUAL	2012 ACTUAL	2013 ORIGINAL BUDGET	2013 FORECAST	2014 BUDGET
CAFETERIA PLAN					

CAFETERIA PLAN					

CAFETERIA PLAN					

PERSONNEL SERVICES					

71551401 85926 EMPLOYEE REIMBURSEMENT	497,889.41	499,068.11	500,000.00	503,000.00	500,000.00
TOTAL PERSONNEL SERVICES	497,889.41	499,068.11	500,000.00	503,000.00	500,000.00
TOTAL CAFETERIA PLAN	497,889.41	499,068.11	500,000.00	503,000.00	500,000.00
TOTAL EXPENSES CAFETERIA PLAN	497,889.41	499,068.11	500,000.00	503,000.00	500,000.00

Fund Agency	Department Summary	Finance
Fund Type Other Agencies	Supervisor Finance Director	725

Description

This fund accounts for the parking, tobacco, and liquor fees collected for the Grand Island Public Schools, the lodging tax collected by local hotels and motels for Fonner Park and the Central Nebraska Drug and Safe Streets Task Force, formerly the Tri-City Task Force, activities.

The 2% lodging occupation tax was passed in May, 2000 with an effective date of July 1, 2000. This fund acts as an agent for collecting the tax and remitting the receipts to Fonner Park.

The Central Nebraska Drug and Safe Streets Task Force is operated through the City of Grand Island Police Department.

Budget Narrative

The revenues and expenditures budgeted for this fund net to zero, with the cash balance only reflecting a timing difference between collections and payments.

OTHER AGENCIES

School Fees, Hotel Occupation Taxes, Tri City Task Force

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
Beginning Cash Balance	119,267	160,149	159,749	148,215	147,765
Revenue	406,170	397,785	496,100	487,050	492,050
Transfers In	-	-	-	-	-
Total Resources Available	<u>525,436</u>	<u>557,934</u>	<u>655,849</u>	<u>635,265</u>	<u>639,815</u>
Expenditures	365,287	409,718	496,500	487,500	492,500
Transfers Out	-	-	-	-	-
Total Requirements	<u>365,287</u>	<u>409,718</u>	<u>496,500</u>	<u>487,500</u>	<u>492,500</u>
Ending Cash Balance	<u>160,149</u>	<u>148,215</u>	<u>159,349</u>	<u>147,765</u>	<u>147,315</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2014

	2011 ACTUAL	2012 ACTUAL	2013 ORIGINAL BUDGET	2013 FORECAST	2014 BUDGET

OTHER AGENCIES					

OTHER AGENCIES					

SCHOOL FEES					

72551426 74373 PARKING TICKETS-SCHOOL	3,760.00	5,200.00	5,000.00	6,000.00	6,000.00
72551426 74374 TOBACCO LICENSES-SCHOOL	1,340.00	1,385.00	1,500.00	1,500.00	1,500.00
72551426 74375 LIQUOR LICENSE-SCHOOL	27,647.50	30,687.50	40,000.00	30,000.00	35,000.00
TOTAL SCHOOL FEES	32,747.50	37,272.50	46,500.00	37,500.00	42,500.00

HOTEL OCCUPATION TAXES					

72551428 74036 HOTEL OCCUPATION TAX	306,156.90	346,804.21	350,000.00	350,000.00	350,000.00
TOTAL HOTEL OCCUPATION TAXES	306,156.90	346,804.21	350,000.00	350,000.00	350,000.00

TRI CITY TASK FORCE					

72551429 74787 INTEREST & DIVIDEND REVENUE	47.51	19.89	100.00	50.00	50.00
72551429 74795 OTHER REVENUE	67,217.68	13,688.00	99,500.00	99,500.00	99,500.00
TOTAL TRI CITY TASK FORCE	67,265.19	13,707.89	99,600.00	99,550.00	99,550.00
TOTAL REVENUES	406,169.59	397,784.60	496,100.00	487,050.00	492,050.00
OTHER AGENCIES					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2014

	2011 ACTUAL	2012 ACTUAL	2013 ORIGINAL BUDGET	2013 FORECAST	2014 BUDGET

OTHER AGENCIES					

OTHER AGENCIES					

SCHOOL FEES					

OPERATING EXPENSES					

72551426 85456 PARKING TICKETS - SCHOOL	3,905.00	5,000.00	5,000.00	6,000.00	6,000.00
72551426 85457 TOBACCO LICENSES - SCHOOL	1,325.00	1,400.00	1,500.00	1,500.00	1,500.00
72551426 85458 LIQOUR LICENSE - SCHOOL	27,722.50	29,975.00	40,000.00	30,000.00	35,000.00
TOTAL OPERATING EXPENSES	32,952.50	36,375.00	46,500.00	37,500.00	42,500.00
TOTAL SCHOOL FEES	32,952.50	36,375.00	46,500.00	37,500.00	42,500.00

HOTEL OCCUPATION TAXES					

OPERATING EXPENSES					

72551428 85486 HOTEL OCCUPATION TAXES PAID	304,609.47	344,445.37	350,000.00	350,000.00	350,000.00
TOTAL OPERATING EXPENSES	304,609.47	344,445.37	350,000.00	350,000.00	350,000.00
TOTAL HOTEL OCCUPATION TAXES	304,609.47	344,445.37	350,000.00	350,000.00	350,000.00

TRI CITY TASK FORCE					

OPERATING EXPENSES					

72551429 85590 DRUG SUPPLIES	27,725.36	28,898.12	100,000.00	100,000.00	100,000.00
TOTAL OPERATING EXPENSES	27,725.36	28,898.12	100,000.00	100,000.00	100,000.00
TOTAL TRI CITY TASK FORCE	27,725.36	28,898.12	100,000.00	100,000.00	100,000.00
TOTAL EXPENSES	365,287.33	409,718.49	496,500.00	487,500.00	492,500.00
OTHER AGENCIES					

Fund Agency	Department Summary	Finance
Fund Type BID Assessments	Supervisor Finance Director	726

Description

This fund started in fiscal year 2004 and is used to account for the collection of Business Improvement District assessments and their remittance to the various Districts. The finances for the four Districts are accounted for by the City's Finance Department as an outside agency for a nominal fee.

Budget Narrative

All Business Improvement Districts are set to expire 9/30/13. All have been reorganized for the 2013-2014 budget year. BID #4 will now be named Fonner Park Business Improvement District 2013 and runs along South Locust Street between Fonner Park Road and Stolley Park Road. It was reorganized for three years. BID #6 will now be named Second Street Business Improvement District 2013 and runs along Second Street. It was reorganized for one year. BID #7 will now be named South Locust Business Improvement District 2013. It runs along South Locust Street between Stolly Park Road to Highway 34. It is for three years. BID #8 will now named be Downtown Business Improvement District 2013. This is for property downtown and is for 5 years. Three of the BID's assess individual property based upon front footage while Downtown BID assesses property based upon the individual property value divided by the total district assessed property value. Owner-Occupied residential property is assessed at 70% of the assessed valuation.

BUSINESS IMPROVEMENT DISTRICT ASSESSMENTS

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
Beginning Cash Balance	100	3,862	3,962	399	399
Revenue	194,593	186,680	204,855	197,913	223,055
Transfers In	-	-	-	-	-
Total Resources Available	<u>194,693</u>	<u>190,542</u>	<u>208,817</u>	<u>198,312</u>	<u>223,454</u>
Expenditures	190,830	190,143	204,855	197,913	223,055
Transfers Out	-	-	-	-	-
Total Requirements	<u>190,830</u>	<u>190,143</u>	<u>204,855</u>	<u>197,913</u>	<u>223,055</u>
Ending Cash Balance	<u>3,862</u>	<u>399</u>	<u>3,962</u>	<u>399</u>	<u>399</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2014

	2011 ACTUAL	2012 ACTUAL	2013 ORIGINAL BUDGET	2013 FORECAST	2014 BUDGET

BID ASSESSMENTS					

BUSINESS IMPROVEMENT DIST #7					

72611201 74140 BUSINESS DISTRICT #7 REVENU	47,783.33	55,549.18	47,892.00	44,500.00	66,000.00
72611201 74787 INTEREST & DIVIDEND REVENUE	446.69	509.57	100.00	100.00	100.00
TOTAL BUSINESS IMPROVEMENT DIST #7	48,230.02	56,058.75	47,992.00	44,600.00	66,100.00
BUSINESS IMPROVEMENT DIST #4					

72611301 74140 BUSINESS DISTRICT #4 REVENU	27,966.14	27,966.14	34,450.00	34,450.00	34,600.00
72611301 74787 INTEREST & DIVIDEND REVENUE	25.19	7.53	15.00	35.00	30.00
TOTAL BUSINESS IMPROVEMENT DIST #4	27,991.33	27,973.67	34,465.00	34,485.00	34,630.00
BUSINESS IMPROVEMENT DIST #8					

72611401 74140 BUSINESS DISTRICT #8 REVENU	86,543.03	88,178.62	90,000.00	87,000.00	90,000.00
72611401 74787 INTEREST & DIVIDEND REVENUE	258.31	653.89	200.00	300.00	300.00
TOTAL BUSINESS IMPROVEMENT DIST #8	86,801.34	88,832.51	90,200.00	87,300.00	90,300.00
BUSINESS IMPROVEMENT DIST #6					

72611501 74140 BUSINESS DISTRICT #6 REVENU	31,444.02	13,782.96	32,148.00	31,500.00	32,000.00
72611501 74787 INTEREST & DIVIDEND REVENUE	126.07	31.92	50.00	28.00	25.00
TOTAL BUSINESS IMPROVEMENT DIST #6	31,570.09	13,814.88	32,198.00	31,528.00	32,025.00
TOTAL REVENUES	194,592.78	186,679.81	204,855.00	197,913.00	223,055.00
BID ASSESSMENTS					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2014

	2011 ACTUAL	2012 ACTUAL	2013 ORIGINAL BUDGET	2013 FORECAST	2014 BUDGET

BID ASSESSMENTS					

BID ASSESSMENTS					

BUSINESS IMPROVEMENT DIST #7					

OPERATING EXPENSES					

72611201 85490 OTHER EXPENDITURES	44,367.53	59,921.24	47,992.00	44,600.00	66,100.00
TOTAL OPERATING EXPENSES	44,367.53	59,921.24	47,992.00	44,600.00	66,100.00
TOTAL BUSINESS IMPROVEMENT DIST #7	44,367.53	59,921.24	47,992.00	44,600.00	66,100.00
BUSINESS IMPROVEMENT DIST #4					

OPERATING EXPENSES					

72611301 85490 OTHER EXPENDITURES	27,991.33	27,973.67	34,465.00	34,485.00	34,630.00
TOTAL OPERATING EXPENSES	27,991.33	27,973.67	34,465.00	34,485.00	34,630.00
TOTAL BUSINESS IMPROVEMENT DIST #4	27,991.33	27,973.67	34,465.00	34,485.00	34,630.00
BUSINESS IMPROVEMENT DIST #8					

OPERATING EXPENSES					

72611401 85490 OTHER EXPENDITURES	86,901.34	88,433.15	90,200.00	87,300.00	90,300.00
TOTAL OPERATING EXPENSES	86,901.34	88,433.15	90,200.00	87,300.00	90,300.00
TOTAL BUSINESS IMPROVEMENT DIST #8	86,901.34	88,433.15	90,200.00	87,300.00	90,300.00
BUSINESS IMPROVEMENT DIST #6					

OPERATING EXPENSES					

72611501 85490 OTHER EXPENDITURES	31,570.09	13,814.88	32,198.00	31,528.00	32,025.00

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2014

	2011 ACTUAL	2012 ACTUAL	2013 ORIGINAL BUDGET	2013 FORECAST	2014 BUDGET

BID ASSESSMENTS					
TOTAL OPERATING EXPENSES	31,570.09	13,814.88	32,198.00	31,528.00	32,025.00
TOTAL BUSINESS IMPROVEMENT DIST #6	31,570.09	13,814.88	32,198.00	31,528.00	32,025.00
TOTAL EXPENSES	190,830.29	190,142.94	204,855.00	197,913.00	223,055.00
BID ASSESSMENTS					